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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 3rd day of April, 1998

B e f o r e

THE HON'BLE MR. JUSTICE V.P. MOHAN KUMAR

Writ Petition No.11395 of 1998

Between:

K. Sooryanarayan Rao
S/o late Venkataramanayya,
Major, residing at Kanjarpane,
Amara Mudnoor Village,
Taluka Sullia, Dist: D.K. .. Petitioner

(By Sri G.Balakrishna Shastri, Adv.)

A n d:

1. The Assistant Regional Transport Officer, Puttur, District D.K.
2. The Inspector of Motor Vehicles, Officer of the ARTO, Puttur. .. Respondents.

(By Smt. S.Sujatha, HCGP)

This Writ Petition filed under Articles 226 & 227 of the Constitution of India praying to issue a writ of certiorari or any other writ to quash the seizure order dated 28.3.1998 passed by the Inspector of Motor Vehicles, ARTO Office, Puttur, Annexure-A and to strike out the provisions of Karnataka Act No.8/97 part-A5 providing imposition of life time tax in respect of Jeeps/Omni buses as being unconstitutional illegal and arbitrary.

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This petition coming on for Preliminary hearing this day, the Court made the following:

O R D E R

O _ R _ D _ E _ R

The petitioner complains that life-time tax has been levied on his vehicle Mahindra Jeep bearing No:KA 21/W-50 having 262.3 CC and seating capacity of 7 + 1. Annexure-E is the demand notice issued to him. The dispute is regarding the make of the vehicle. These are the matters to be dealt with by the Appellate Authority constituted under Section 15 of the Act. The petitioner has to work out his remedy before the Appellate Authority constituted under Section 15 challenging the levy of life time tax.

2. The petitioner submits that pending the proceedings the vehicle which has been seized as per Annexure-E may be released otherwise it will cause considerable difficulty. But the appropriate remedy for the petitioner being to pursue the Appellate Authority in an appeal, as an interim order, I direct that ⁱⁿ the event the petitioner deposits 50% of the amount now demanded with the 1st respondent the vehicle will be released. The petitioner should

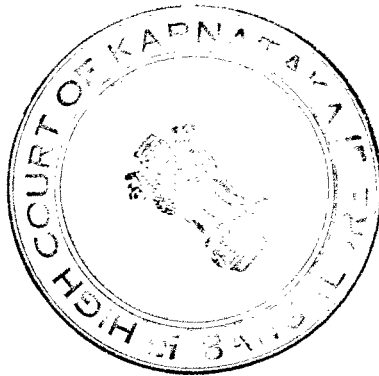
produce

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produce the deposit receipt in this behalf before
the concerned Police Officer. On such production
the vehicle will be released.

Writ petition disposed of as above.

Sd/-
JUDGE



rsk/vb